

COUNTY OF PLACER

OFFICE OF AUDITOR-CONTROLLER

KATHERINE J. MARTINIS, CPA Auditor-Controller E-mail: kmartini@placer.ca.gov

ANDREW C. SISK, CPA Assistant Auditor-Controller E-mail: asisk@placer.ca.gov

April 15, 2011

Mr. Edward Bonner, Sheriff Placer County Sheriff's Department 2929 Richardson Avenue Auburn, CA 95603

Re: "VW" Document Types Review

Dear Sheriff Bonner:

The Internal Audit Division of the Auditor-Controller's Office performed a review of confidential "VW" document types generated by County Departments during the period from July 1, 2010 through December 31, 2010. Confidential "VW" documents are those that contain "personal information" as deemed by the California Civil Code Section 1798. The term "personal information" means any information that is maintained by an agency that identifies or describes an individual, including, but not limited to, his or her name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history.

The purpose of this review was to determine whether adequate internal controls exist to provide reasonable assurance that document type "VW" is used appropriately, "VW" payments are properly authorized, documentation is adequately retained and supports the payment and sensitive information is not being submitted to our office.

Based on our review, internal controls over document type "VW" are operating as designed within the Sheriff's Department. We appreciate the Department staff's courtesy and cooperation throughout the course of this review.

Nicole C. Howard, CPA Internal Audit Manager

cc: Janice Gage, Administrative Service Manager, Sheriff's Department Katherine Martinis, Auditor-Controller Placer County Audit Committee